

H.E. the President,

Dear Madam,

MEMO

**Writ Application on *vis-a-vis* Inland Revenue (Special Provisions) Act No. 10 of 2003**

I enclose a copy of the Application for Writs of *Certiorari*, *Prohibition* and *Mandamus*, I made to the Court of Appeal on 29.9.2003, which was finally supported on 27.10.2003, and Notice was issued by the Court of Appeal on the Attorney General for 10.11.2003.

This Application is essentially the following premises, in that;

1. The Amendment Bill to extend the date for making declarations from 30.6.2003 to 31.8.2003 was passed in Parliament only on 21.8.2003 and was not certified by the Speaker up to the date I filed the Writ Application i.e. on 29.9.2003 (I understand that the Bill was certified on 22.10.2003).

**The Amendment Bill becomes law only on certification by the Speaker, and since it did not have express provision to make it have retrospective effect, there was no lawful authority for the Commissioner General of Inland Revenue to have received declarations between 1.7.2003 and 31.8.2003, and he and the other Authorities to have granted amnesties in respect of such declarations.**

2. **Even under the principle enactment, that pardons which have to be granted by the President in terms of Article 34 of the Constitution cannot be granted, and that immunities cannot be granted in respect of offences under the Penal Code, and in respect of offences, such as financing of terrorists and terrorists activities, money laundering, drug peddling, human trafficking, arms smuggling, illicit distilling, etc.**
3. **The Amnesty is not available to those, who come under the Bribery Act and the Declaration of Assets and Liabilities Law, and that any declarations made by such persons, who have held such Office within the last 10 years prior to the date of coming into effect of Act No. 10 of 2003 i.e. since 17.3.1993, ought to be forwarded by the Commissioner General of Inland Revenue to the Bribery Commission for investigation.**  
Your kind attention is drawn to prayer (f) on page 13 in this regard.

The Secretary to the President, Mr. W.J.S. Karunaratne, has also been made a Respondent.

Kind regards

  
Nihal

31.10.2003